

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Certain supplies of goods as deemed exports – Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms No.289

Date:18.12.2017.

Read :-

From the Commissioner of State Tax, Telangan, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 06-11-2017.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt:18-12-2017.

NOTIFICATION

In exercise of the powers conferred by Section 147 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

TABLE

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, –

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

(P.T.O.)

::2::

3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.
2. This Notification shall be deemed to have come into force with effect from 18th day of October, 2017.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase,
(Publication Wing) Telangana State, Hyderabad, for publication of the Notification (He is requested to supply (30) copies of the notification to this Department and (300) copies to Commissioner of Commercial Taxes, Telangana State, Hyderabad).

The Commissioner of Commercial Taxes Dept., Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Dept., Telangana State,
B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement) Dept.,
Telangana State, B.R.K.R. Buildings, Hyderabad.

Copy to:

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.

The Law (A) Department, Telangana State, Hyderabad.

The P.S. to the Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
SF/SC's.

// FORWARDED :: BY ORDER //

SECTION OFFICER